

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 04th December, 2023

No. 475

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 16/2023-GST/SIKKIM

Date: 19th June, 2023

NOTIFICATION

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby makes the following further amendment in notification of the Government of Sikkim in the Finance Department, No.26/2019 –State Tax, dated the 28th June, 2019, namely:–

In the said notification, in the first paragraph, in the fifth proviso:-

- (i) for the words, letter and figure" month of April, 2023" the words, letter and figure" months of April 2023 and May 2023" shall be substituted;
- (ii) for the words, letters and figure" thirty-first day of May, 2023", the words, letter and figure" thirtieth day of June, 2023" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2023.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

